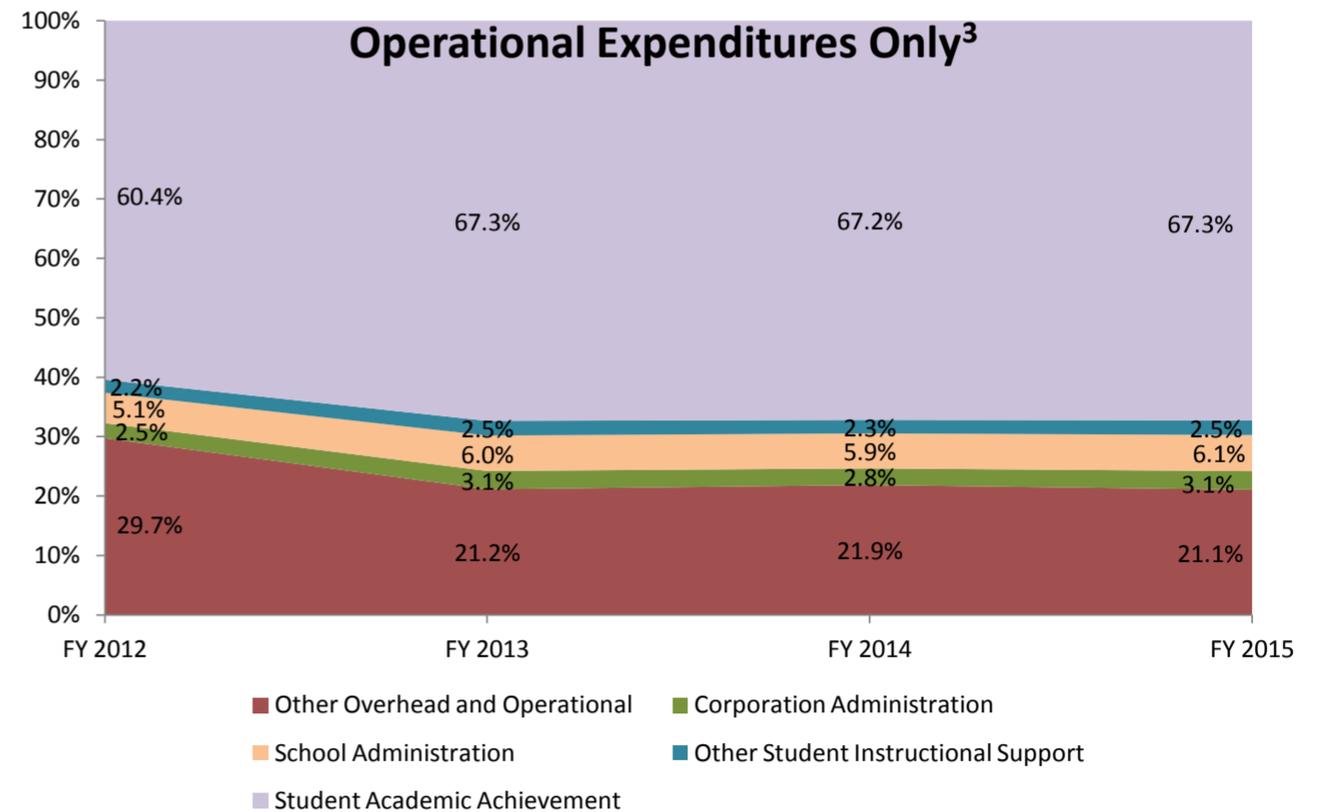
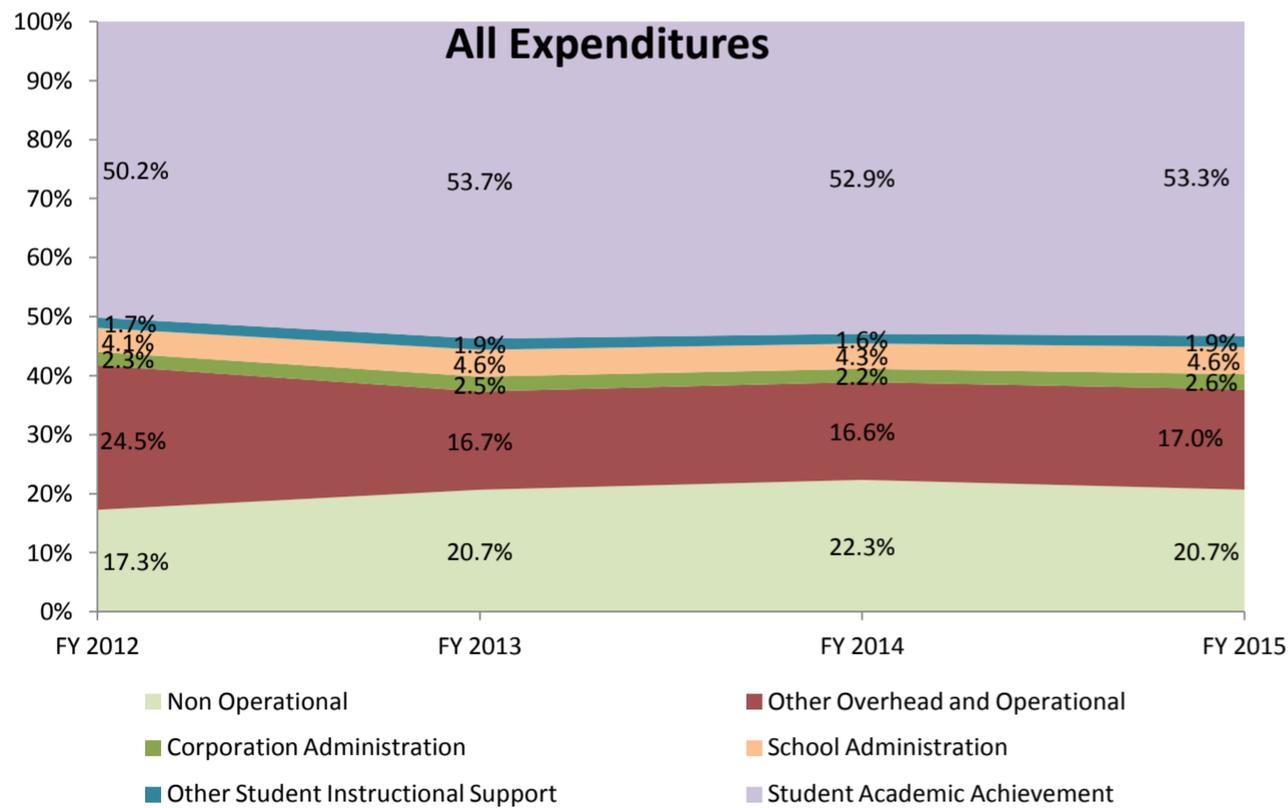


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Penn-Harris-Madison Sch Corp (7175)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$55,250,227	52.9%	\$53,122,994	41.4%	\$54,383,761	50.2%	\$52,868,345	53.7%	\$56,865,248	52.9%	\$55,733,109	53.3%
Student Instructional Support	\$6,554,480	6.3%	\$6,409,390	5.0%	\$6,305,812	5.8%	\$6,341,113	6.4%	\$6,381,568	5.9%	\$6,775,767	6.5%
<b>Total</b>	<b>\$61,804,707</b>	<b>59.1%</b>	<b>\$59,532,384</b>	<b>46.4%</b>	<b>\$60,689,573</b>	<b>56.0%</b>	<b>\$59,209,459</b>	<b>60.2%</b>	<b>\$63,246,816</b>	<b>58.8%</b>	<b>\$62,508,876</b>	<b>59.8%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$20,028,655	19.2%	\$31,419,957	24.5%	\$29,005,081	26.8%	\$18,846,952	19.2%	\$20,220,250	18.8%	\$20,466,608	19.6%
Non Operational	\$22,657,437	21.7%	\$37,268,427	29.1%	\$18,724,622	17.3%	\$20,337,519	20.7%	\$24,014,856	22.3%	\$21,638,531	20.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$42,686,092</b>	<b>40.9%</b>	<b>\$68,688,383</b>	<b>53.6%</b>	<b>\$47,729,703</b>	<b>44.0%</b>	<b>\$39,184,471</b>	<b>39.8%</b>	<b>\$44,235,106</b>	<b>41.2%</b>	<b>\$42,105,138</b>	<b>40.2%</b>

<b>Grand Total</b>	<b>\$104,490,799</b>	<b>\$128,220,768</b>	<b>\$108,419,276</b>	<b>\$98,393,929</b>	<b>\$107,481,922</b>	<b>\$104,614,015</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Penn-Harris-Madison Sch Corp (7175)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Academic Achievement</b>								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$80,743	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$534,083	\$373,020	\$2,350,663	\$2,121,418	297.2%	468.7%	-9.8%
11100 Regular Programs	Elementary	\$10,755,797	\$16,845,022	\$16,025,409	\$17,348,545	61.3%	3.0%	8.3%
11200 Regular Programs	Middle/Junior High	\$6,490,951	\$9,286,642	\$8,225,111	\$9,222,342	42.1%	-0.7%	12.1%
11300 Regular Programs	High School	\$7,971,123	\$12,240,095	\$12,503,371	\$12,361,037	55.1%	1.0%	-1.1%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$351,000	\$182,000	NA	NA	-48.1%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$246,600	\$0	\$182,000	NA	-26.2%	NA
11410 Regular Programs	Vocational Education - Agriculture A	\$62,466	\$101,561	\$114,274	\$93,732	50.1%	-7.7%	-18.0%
11470 Regular Programs	Vocational Education - Business Education	\$57,268	\$87,528	\$94,370	\$46,655	-18.5%	-46.7%	-50.6%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$251,201	\$227,488	NA	NA	-9.4%
11610 Regular Programs	Alternative Education Programs - Elementary	\$0	\$0	\$254	\$0	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$277,515	\$447,615	\$404,627	NA	45.8%	-9.6%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$60,249	\$161,957	\$188,611	\$198,765	229.9%	22.7%	5.4%
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$201,600	\$0	\$0	\$0	NA	NA	NA
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$0	\$231	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$25,648	\$19,753	\$23,163	\$7,403	-71.1%	-62.5%	-68.0%
12510 Special Programs	Culturally Different - Communication Disorders	\$88,233	\$265,926	\$362,414	\$272,293	208.6%	2.4%	-24.9%
12900 Special Programs	Other Special Programs	\$190,116	\$6,541	\$188,034	\$192,827	1.4%	2847.9%	2.5%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$0	\$4,510	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$108,429	\$171,952	\$273,922	NA	152.6%	59.3%
14200 Summer School Programs	Middle/Junior High School	\$0	\$126,552	\$157,388	\$164,294	NA	29.8%	4.4%
14300 Summer School Programs	High School	\$311,918	\$201,509	\$227,601	\$277,671	-11.0%	37.8%	22.0%
16100 Remediation	Remediation Testing	\$212,214	\$418,117	\$331,009	\$328,729	54.9%	-21.4%	-0.7%
17100 Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$0	\$0	\$955	NA	NA	NA
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$263,511	\$419,139	\$640,790	\$521,717	98.0%	24.5%	-18.6%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$4,652,927	\$6,700,541	\$7,843,085	\$6,549,163	40.8%	-2.3%	-16.5%
17700 Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$80,000	\$80,000	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$1,472,068	\$1,519,745	\$1,902,878	\$1,348,145	-8.4%	-11.3%	-29.2%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$220,591	\$409,626	\$199,676	\$159,643	-27.6%	-61.0%	-20.0%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$260,593	\$347,646	\$273,423	\$290,124	11.3%	-16.5%	6.1%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$32,477	(\$10,312)	\$599	NA	-98.2%	NA
22220 Instruction	Library/Media Services - School Library	\$602,554	\$910,802	\$849,227	\$843,331	40.0%	-7.4%	-0.7%
22230 Instruction	Library/Media Services - Audiovisual	\$25,103	\$21,857	\$8,931	\$13,698	-45.4%	-37.3%	53.4%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$955,173	\$0	\$0	\$0	NA	NA	NA
22290 Instruction	Library/Media Services - Other Educational Media Services	\$73,148	\$111,621	\$104,407	\$133,055	81.9%	19.2%	27.4%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$123,442	\$0	\$0	\$0	NA	NA	NA
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$1,714,853	\$2,894,417	\$1,639,538	NA	-4.4%	-43.4%
22360 Instruction	Instruc. Related Tech. - Network Support	\$1,181,683	\$0	\$5,388	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$2,160	\$11,814	\$115,006	NA	5224.3%	873.5%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$85,760	\$72,393	\$88,202	NA	2.8%	21.8%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$55,690	\$38,701	NA	NA	-30.5%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$2,356,928	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$39,229,389</b>	<b>\$53,122,994</b>	<b>\$56,865,248</b>	<b>\$55,733,109</b>	<b>42.1%</b>	<b>4.9%</b>	<b>-2.0%</b>
<b>Student Instructional Support</b>								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$367,680	\$80,455	\$82,570	NA	-77.5%	2.6%
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$693,994	\$598,405	(\$0)	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$667,481	\$1,130,543	\$1,196,914	\$1,202,487	80.2%	6.4%	0.5%
21320 Students	Health Services - Medical Services	\$310	\$0	\$0	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$361,990	\$425,887	\$476,023	\$496,175	37.1%	16.5%	4.2%
21390 Students	Health Services - Other Health Services	\$1,485	\$3,220	\$13,878	\$16,457	1008.2%	411.1%	18.6%
21420 Students	Psychological Services - Psychological Testing	\$0	\$0	\$2,175	\$1,500	NA	NA	-31.0%
21810 Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$0	\$159,810	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Penn-Harris-Madison Sch Corp (7175)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$2,688,825	\$3,855,391	\$4,385,807	\$4,531,618	68.5%	17.5%	3.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$28,265	\$226,317	\$285,151	NA	908.8%	26.0%
<b>Student Instructional Support Total</b>			<b>\$4,414,085</b>	<b>\$6,409,390</b>	<b>\$6,381,568</b>	<b>\$6,775,767</b>	<b>53.5%</b>	<b>5.7%</b>	<b>6.2%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$61,423	\$170,425	\$156,654	\$244,298	297.7%	43.3%	55.9%
23150	General Administration	Board of Education - Legal Services	\$65,063	\$133,872	\$164,101	\$200,051	207.5%	49.4%	21.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,683	\$2,083	\$2,416	\$2,938	9.5%	41.0%	21.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,202	\$38,524	\$14,301	\$43,273	500.9%	12.3%	202.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$348,278	\$394,646	\$475,907	\$554,153	59.1%	40.4%	16.4%
23220	General Administration	Executive Administration - Community Relations	\$114,831	\$175,993	\$236,984	\$257,082	123.9%	46.1%	8.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$458,068	\$680,770	\$710,123	\$757,325	65.3%	11.2%	6.6%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$1,366	\$1,272	\$126	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$5,400	\$0	\$616	NA	-88.6%	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$23,522	\$0	\$0	NA	NA	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$234,600	\$297,587	\$10,133	\$18,205	-92.2%	-93.9%	79.7%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$14,822	\$17,283	\$31,667	NA	113.7%	83.2%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$414,444	\$22,242	\$20,645	NA	-95.0%	-7.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$171,617	\$111,494	\$113,601	NA	-33.8%	1.9%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$354,905	\$372,160	\$354,082	NA	-0.2%	-4.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$85,915	\$7,133	\$16,581	NA	-80.7%	132.5%
25890	Central Services	Other Technology Services	\$59,363	\$77,526	\$81,794	\$83,664	40.9%	7.9%	2.3%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$4,045,168	\$5,138,331	\$4,970,525	\$4,966,925	22.8%	-3.3%	-0.1%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$271,908	\$312,061	\$340,397	\$335,444	23.4%	7.5%	-1.5%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$1,963,542	\$3,135,311	\$1,227,027	\$1,134,259	-42.2%	-63.8%	-7.6%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$115,806	\$146,244	\$1,404,333	\$479,763	314.3%	228.1%	-65.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$622,238	\$10,460,520	\$681,112	\$937,021	50.6%	-91.0%	37.6%
27010	Student Transportation	Service Area Direction	\$244,432	\$400,524	\$477,493	\$689,615	182.1%	72.2%	44.4%
27100	Student Transportation	Vehicle Operation	\$1,758,971	\$3,168,680	\$3,093,854	\$3,232,083	83.7%	2.0%	4.5%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$783	\$0	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$993,181	\$1,103,931	\$1,628,866	\$1,579,178	59.0%	43.1%	-3.1%
27400	Student Transportation	Purchase of School Buses	\$1,886,708	\$728,213	\$454,734	\$554,032	-70.6%	-23.9%	21.8%
27500	Student Transportation	Insurance on Buses	\$198,029	\$101,808	\$91,400	\$92,772	-53.2%	-8.9%	1.5%
27700	Student Transportation	Contracted Transportation Services	\$173,487	\$266,439	\$153,081	\$141,330	-18.5%	-47.0%	-7.7%
27900	Student Transportation	Other Student Transportation Services	\$33,738	\$0	\$112,748	\$116,335	244.8%	NA	3.2%
27910	Student Transportation	Bus Driver Training	\$15,643	\$26,141	\$20,375	\$35,695	128.2%	36.5%	75.2%
31100	Food Services Operations	Service Area Direction	\$143,170	\$206,483	\$232,024	\$241,401	68.6%	16.9%	4.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$2,043,431	\$2,946,826	\$2,726,337	\$2,999,811	46.8%	1.8%	10.0%
31900	Food Services Operations	Other Food Services	\$205,596	\$235,123	\$222,309	\$232,764	13.2%	-1.0%	4.7%
<b>Overhead and Operational Total</b>			<b>\$16,067,925</b>	<b>\$31,419,957</b>	<b>\$20,220,250</b>	<b>\$20,466,608</b>	<b>27.4%</b>	<b>-34.9%</b>	<b>1.2%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$124,902	\$193,799	\$212,585	\$185,732	48.7%	-4.2%	-12.6%
33400	Category not Specified	Athletic Coaches	\$547,773	\$811,586	\$882,469	\$860,694	57.1%	6.1%	-2.5%
33910	Other Community Services	High School Band Uniforms	\$1,496	\$0	\$0	\$0	NA	NA	NA
33920	Other Community Services	Contributions to Historical Societies	\$86,421	\$121,310	\$115,246	\$116,335	34.6%	-4.1%	0.9%
33930	Other Community Services	Latch Key Kid Program	\$435,035	\$997,520	\$898,581	\$1,110,083	155.2%	11.3%	23.5%
33990	Other Community Services	Other	\$113,843	\$121,310	\$117,335	\$119,030	4.6%	-1.9%	1.4%
43000	Category not Specified	Professional Services	\$35,583	\$79,697	\$273,984	\$73,429	106.4%	-7.9%	-73.2%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,868,897	\$2,716,510	\$6,059,950	\$3,268,240	74.9%	20.3%	-46.1%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$225,500	\$303,555	\$101,792	\$102,630	-54.5%	-66.2%	0.8%
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$809,360	\$1,340,691	\$1,297,698	\$1,314,536	62.4%	-2.0%	1.3%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Penn-Harris-Madison Sch Corp (7175)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$303,526	\$310,963	\$0	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$302,167	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$442,312	\$458,486	\$354,662	\$252,413	-42.9%	-44.9%	-28.8%
49000 Category not Specified Other Facilities Acq. and Construction	\$195,252	\$101,756	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$2,175,000	\$1,780,000	\$3,715,000	\$3,662,000	68.4%	105.7%	-1.4%
51500 Principal on Debt Bond Anticipation Notes	\$0	\$14,039,301	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$69,724	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$663,561	\$562,251	\$573,288	\$577,893	-12.9%	2.8%	0.8%
52200 Interest on Debt Temporary Loans	\$402,106	\$400,576	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$12,069,106	\$11,809,650	\$4,400,000	\$4,585,000	-62.0%	-61.2%	4.2%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$1,054,500	\$868,000	NA	NA	-17.7%
53200 Lease Rental Equipment-Principal	\$8,269	\$10,501	\$0	\$0	NA	NA	NA
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$9,847	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$1,056,014	\$1,106,914	\$3,584,473	\$4,040,549	282.6%	265.0%	12.7%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$303,069	\$197,791	NA	NA	-34.7%
60700 Category not Specified Scholarships	\$0	\$2,050	\$500	\$2,009	NA	-2.0%	301.8%
<b>Non Operational Total</b>	<b>\$21,573,804</b>	<b>\$37,268,427</b>	<b>\$24,014,856</b>	<b>\$21,638,531</b>	<b>0.3%</b>	<b>-41.9%</b>	<b>-9.9%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$424,878	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$51,183	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$272,843	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$96,837	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$1,996,896	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$265,250	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$414,477	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$131,879	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$12,316,148	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$1,645,670	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$3,041,877	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$816,864	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$11,397	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,581	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,168	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$275	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,271,519	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$176,711	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$230,365	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$37,778	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$23,205,596</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>